IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 699

BY EDUCATION COMMITTEE

1	AN ACT
2	RELATING TO SCHOOL DISTRICTS; PROVIDING LEGISLATIVE INTENT; AMENDING CHAP-
3	TER 3, TITLE 33, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 33-357,
4	IDAHO CODE, TO DEFINE TERMS AND TO PROVIDE FOR SCHOOL DISTRICTS AND
5	OTHER EDUCATION PROVIDERS TO CREATE AN INTERNET BASED EXPENDITURE SITE.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. LEGISLATIVE INTENT. The Legislature finds that taxpayers should have easy access to the details of how our public schools are spending both taxpayer dollars and revenue raised from other sources. Access to this financial data in an electronic form should facilitate increasing transparency in public school financial matters. Therefore, it is the intent of the Legislature to direct each Idaho school district and education provider to create an internet based website to detail the expenditures of school districts and other education providers.

- SECTION 2. That Chapter 3, Title 33, Idaho Code, be, and the same is hereby amended by the addition thereto of a <u>NEW SECTION</u>, to be known and designated as Section 33-357, Idaho Code, and to read as follows:
- 33-357. CREATION OF INTERNET BASED EXPENDITURE WEBSITE. (1) As used in this section, unless otherwise required:
 - (a) "Education provider" means:
 - (i) A school district, including a specially chartered district organized and existing pursuant to law;
 - (ii) A cooperative services agency or intermediate school district;
 - (iii) A publicly funded agency established by the state for the express purpose of authorizing charter schools;
 - (iv) A public charter school authorized pursuant to state law.
 - (b) "Entity" means a corporation, association, union, limited liability company, limited liability partnership, grantee, contractor, local government or other legal entity, including a nonprofit corporation or an employee of the education provider.
 - (c) "Public record" shall have the same meaning as set forth in chapter 3, title 9, Idaho Code.
 - (2) (a) No later than December 31, 2010, each education provider with more than three hundred (300) students shall develop and maintain a publicly available website where the education provider's expenditures are posted in a nonsearchable PDF format, a spreadsheet or in a database format.
 - (b) The internet based website shall include the following data concerning all expenditures made by the education provider:

- (i) The name and location or address of the entity receiving moneys;
 - (ii) The amount of expended moneys;
 - (iii) The date of the expenditure;
 - (iv) The name of the budget program, activity or category supporting the expenditure;
 - (v) A description of the purpose of the expenditure, unless the expenditure is self-describing;
 - (vi) Supporting contracts and performance reports upon which the expenditure is related when these documents already exist; and
 - (vii) To the extent possible, a unique identifier for each expenditure.
 - (c) The expenditure data shall be provided in an open structured data format that may be downloaded by the user.
 - (d) The internet based website shall contain only information that is a public record or that is not confidential or otherwise exempt from public disclosure pursuant to state or federal law.
 - (3) The education provider shall:

- (a) Update the financial data contained on the internet based website at least monthly;
- (b) Archive all financial data, which shall remain accessible and on the internet based website for a number of years, consistent with state law regarding keeping and retention of records;
- (c) Make the internet based website easily accessible from the main page of the education provider's website; and
- (d) The website shall include those records beginning on the effective date of this act on July 1, 2010.